

Senate Engrossed

**FILED**

**JANICE K. BREWER  
SECRETARY OF STATE**

State of Arizona  
Senate  
Forty-sixth Legislature  
Second Regular Session  
2004

**CHAPTER 240**

# **SENATE BILL 1001**

AN ACT

AMENDING TITLE 42, CHAPTER 5, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-5062.01; RELATING TO TRANSACTION PRIVILEGE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
2 Section 1. Title 42, chapter 5, article 2, Arizona Revised Statutes,  
3 is amended by adding section 42-5062.01, to read:  
4 42-5062.01. Fertilizer transported by railroads; exemption  
5 THE TAX IMPOSED UNDER THIS ARTICLE DOES NOT APPLY TO GROSS PROCEEDS OF  
6 SALES OR GROSS INCOME DERIVED FROM TRANSPORTING FERTILIZER BY A RAILROAD FROM  
7 A POINT IN THIS STATE TO ANOTHER POINT IN THIS STATE.  
8 Sec. 2. Effective date  
9 Section 42-5062.01, Arizona Revised Statutes, as added by this act, is  
10 effective from and after September 30, 2004.

APPROVED BY THE GOVERNOR MAY 17, 2004.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 17, 2004.